

AUDITOR/CONTROLLER-RECORDER**OVERVIEW OF BUDGET**

DEPARTMENT: AUDITOR/CONTROLLER-RECORDER
AUDITOR/CONTROLLER-RECORDER: LARRY WALKER

2003-04						
	Appropriations/Oper Expense	Revenue	Local Cost	Fund Balance	Rev Over/ (Under) Exp	Staffing
Auditor/Controller-Records	13,035,166	9,926,103	3,109,063			193.1
Micrographics	704,029	-		704,029		-
System Development	13,315,578	3,380,000		9,935,578		-
Vital Records	526,119	128,000		398,119		-
Records Management	133,772	133,865			93	2.0
Total	27,714,664	13,567,968	3,109,063	11,037,726	93	195.1

BUDGET UNIT: AUDITOR/CONTROLLER-RECORDER (AAA ACR)

I. GENERAL PROGRAM STATEMENT

The Office of the Auditor/Controller-Recorder and County Clerk is responsible for providing a variety of accounting services and document recording services. The Auditor and Controller Divisions record the collections, and perform the disbursements and audits of all county financial activities to ensure sound financial management. In addition, it is responsible for personnel payroll services, developing and implementing accounting systems, and administering the countywide cost allocation plan. The Recorder Division is responsible for accepting all documents for recording that comply with applicable recording laws, producing and maintaining official records relating to documents evidencing ownership and encumbrances of real and personal property and other miscellaneous records. The Recorder Division is also responsible for County Archives and County Clerk functions. County Archives maintains all the historical records for the county. The Office of the County Clerk produces and maintains the official records relating to vital statistics, fictitious business names, and other entities required by the State to register with the County Clerk.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Estimated 2002-03	Department Request 2003-04
Total Requirements	11,823,477	12,610,406	12,074,144	13,035,166
Total Sources	10,169,895	8,721,209	11,324,048	9,926,103
Local Cost	1,653,582	3,889,197	750,096	3,109,063
Budgeted Staffing		189.9		193.1
<u>Workload Indicators</u>				
Marriage ceremonies	3,147	2,943	3,000	2,950
Notary bonds files	2,022	1,967	2,450	2,400
Fund transfers processed	27,069	21,000	21,000	21,000
Deposits processed	11,852	11,250	13,000	12,500
Warrants issued/audited	333,047	350,000	334,869	330,000
Payroll direct deposits	462,843	471,000	483,500	481,600
Payroll warrants issued	36,953	36,000	30,000	29,900
Tax refunds/corrections	52,985	58,000	64,000	64,700
Legal docs recorded	671,000	691,491	756,000	720,000
Audits	148	74	76	76
Marriage licenses	10,035	10,268	9,176	9,200
Fict business names filed	14,685	13,851	15,366	15,105
Birth certs issued	54,165	49,929	51,027	50,430
Marriage certs issued	17,679	16,777	17,588	16,950
Death certs issued	7,433	7,440	7,841	8,000

The projected lower local cost is the result of salary savings and higher than expected Recorder revenues.

AUDITOR/CONTROLLER-RECORDER

III. HIGHLIGHTS OF RECOMMENDED PROGRAM FUNDED ADJUSTMENTS

STAFFING CHANGES

The proposed budget reflects a net increase of 3.2 budgeted positions due to a technical correction to remove the vacancy factor included in the prior year's budget. No new position numbers were added and there is no increase in funding associated with this technical correction.

PROGRAM CHANGES

None.

OTHER CHANGES

None.

IV. VACANT POSITION IMPACT

The department has a total of 21.2 vacant budgeted positions in their 2003-04 Department Request Budget. The breakdown of these positions is as follows:

Vacant Budgeted Not In Recruitment 14.7 Slated for Deletion

Vacant Budgeted In Recruitment 6.5 Retain

Total Vacant 21.2

Vacant Position Restoration Request:

The department has submitted policy items for the restoration of 14.7 vacant budgeted positions that are slated for deletion. The County Administrative Office recommends a portion of Policy Item #1 which would restore 2.0 Data Entry Operators since they are directly related to revenue and Policy Item #4 which would restore the department's request of 1.2 vacant Public Service Employee positions for the Accounting Intern Program since they are seasonal in nature.

CAO Rec	Item	Program	Budgeted Staff	Program Description
x	1	Recording Revenue	7.4 \$284,134 Revenue Supported	All positions (4.0 Clerk III's, 2.0 Data Entry Operator, 1.0 Recording Supervisor and 0.4 Clerk IV) are fully supported by revenue and provide direct customer service to the public. Elimination of these positions would cause customer service delays and perhaps reduction of overall revenue. County Administrative Office is recommending restoration of the 2.0 Data Entry Operators costing \$77,568 since they are directly related to revenue.
	2	Audit Division	4.0 - \$253,929 \$174,758 Local Cost \$79,171 Revenue Supported	All positions (1.5 Internal Auditor II's, 1.0 Accountant I, 1.0 Accountant II's and 0.5 Supervising Act III's) are partially offset by direct billing for services to other entities. Elimination of these positions could result in a reduction of revenue already budgeted.
	3	Controller and Administrator Division	2.11 \$129,735 Local Cost	Being able to hire (1.0 Fiscal Clerk, 1.0 ACR Payables Manager, 0.01 Staff Analyst and 0.1 PSE) positions would enhance oversight of payments, contract monitoring and department administration.
x	4	Accounting Intern Program (Seasonal)	1.2 - \$31,552 \$19,830 Local Cost \$11,722 Revenue Supported	During the months of July through mid-September, there is a significant increase in workload due to year end closing, internal audits activities, property tax activities, preparation of COWCAP, and preparation for the countywide financial audit. The Auditor/Controller-Recorder (ACR) has operated an Accounting Intern Program for many years to meet this workload.

V. OTHER POLICY ITEMS

None.

VI. FEE CHANGES

The \$3 change in auditing and accounting fees is based upon cost calculations from the 2003-04 COWCAP. The proposed accounting fee would bring in an additional \$38,856 in revenue.

The current Child Support assignments fee does not capture all transaction costs. The current fee is \$1 per person per pay period regardless of how many different deductions made. The new proposed fee would charge \$1 per transaction. For instance, some employees have deductions for more than one transaction due to more than one responsibility in a household(s). The new proposed fee would bring additional revenue of \$10,750.

GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND: General AAA ACR

FUNCTION: General
ACTIVITY: Finance

AUDITOR/CONTROLLER-RECORDER

ANALYSIS OF 2003-04 BUDGET

	A	B	C	D	B+C+D E Board Approved Base Budget
	2002-03 Year-End Estimates	2002-03 Final Budget	Base Year Adjustments	Mid-Year Adjustments	
<u>Appropriation</u>					
Salaries and Benefits	9,572,519	9,780,046	789,021	-	10,569,067
Services and Supplies	1,764,141	1,764,141	(9,071)	-	1,755,070
Central Computer	736,734	736,734	135,488	-	872,222
Transfers	-	-	(3,297)	-	(3,297)
Total Exp Authority	12,073,394	12,280,921	912,141	-	13,193,062
Reimbursements	-	-	(251,986)	-	(251,986)
Total Appropriation	12,073,394	12,280,921	660,155	-	12,941,076
Operating Transfer Out	750	329,485	-	-	329,485
Total Requirements	12,074,144	12,610,406	660,155	-	13,270,561
<u>Revenue</u>					
Licenses & Permits	363,600	404,000	-	-	404,000
Current Services	10,385,246	7,380,061	1,440,289	200,000	9,020,350
State, Fed or Gov't Aid	49,204	288,950	-	(200,000)	88,950
Other Revenue	55,500	177,700	-	-	177,700
Total Revenue	10,853,550	8,250,711	1,440,289	-	9,691,000
Operating Transfer In	470,498	470,498	-	-	470,498
Total Financing Sources	11,324,048	8,721,209	1,440,289	-	10,161,498
Local Cost	750,096	3,889,197	(780,134)	-	3,109,063
Budgeted Staffing		189.9	-	-	189.9

GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
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AUDITOR/CONTROLLER-RECORDER

ANALYSIS OF 2003-04 BUDGET

	E	F	E+F G	H	G+H I	J	I+J K
	Board Approved Base Budget	Recommended Program Funded Adjustments	2003-04 Department Request	Vacant Position Impact	2003-04 Proposed Budget (Adjusted)	Recommended Vacant Restoration	2003-04 Recommended Budget
Appropriation							
Salaries and Benefits	10,569,067	301,688	10,870,755	(699,350)	10,171,405	109,120	10,280,525
Services and Supplies	1,755,070	252,099	2,007,169	-	2,007,169	-	2,007,169
Central Computer	872,222	-	872,222	-	872,222	-	872,222
Transfers	(3,297)	86,699	83,402	-	83,402	-	83,402
Total Exp Authority	13,193,062	640,486	13,833,548	(699,350)	13,134,198	109,120	13,243,318
Reimbursements	(251,986)	(546,396)	(798,382)	-	(798,382)	-	(798,382)
Total Appropriation	12,941,076	94,090	13,035,166	(699,350)	12,335,816	109,120	12,444,936
Operating Transfer Out	329,485	(329,485)	-	-	-	-	-
Total Requirements	13,270,561	(235,395)	13,035,166	(699,350)	12,335,816	109,120	12,444,936
Revenue							
Licenses & Permits	404,000	(39,000)	365,000	-	365,000	-	365,000
Current Services	9,020,350	439,281	9,459,631	(375,027)	9,084,604	89,290	9,173,894
State, Fed or Gov't Aid	88,950	(45,478)	43,472	-	43,472	-	43,472
Other Revenue	177,700	(119,700)	58,000	-	58,000	-	58,000
Total Revenue	9,691,000	235,103	9,926,103	(375,027)	9,551,076	89,290	9,640,366
Operating Transfer In	470,498	(470,498)	-	-	-	-	-
Total Financing Sources	10,161,498	(235,395)	9,926,103	(375,027)	9,551,076	89,290	9,640,366
Local Cost	3,109,063	-	3,109,063	(324,323)	2,784,740	19,830	2,804,570
Budgeted Staffing	189.9	3.2	193.1	(14.7)	178.4	3.2	181.6

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Base Year Adjustments

Salaries & Benefits	271,081	MOU.
	508,347	Retirement.
	<u>9,593</u>	Risk Mgmt Workers' Comp.
	<u>789,021</u>	
Services & Supplies	7,331	Risk Management Liabilities.
	<u>(16,402)</u>	4% Spend Down Plan.
	<u>(9,071)</u>	
Central Computer	<u>135,488</u>	
Transfer	<u>(3,297)</u>	Incremental Change in EHAP.
Reimbursements	<u>(251,986)</u>	30% Cost Reduction Plan.
Base Year Appropriation	<u>660,155</u>	
Revenue	345,000	Court MOU.
	956,123	30% Cost Reduction Plan.
	<u>139,166</u>	4% Spend Down Plan.
	<u>1,440,289</u>	
Base Year Revenue	<u>1,440,289</u>	
Base Year Local Cost	<u>(780,134)</u>	

Mid-Year Adjustment

Current Services	200,000	Increased recording reveune.
Stat, Fed or Gov't Aid	<u>(200,000)</u>	Less SB 90 revenue.
Mid-Year Revenue	<u>-</u>	
Mid-Year Local Cost	<u>-</u>	

Recommended Program Funded Adjustments

Salaries and Benefits	<u>301,688</u>	Increase in budget for step increases, paid vacation and administrative leave.
Services and Supplies	(2,000)	Reduce special department expense.
	<u>(36,220)</u>	GASB 34 Accounting Change (EHAP).
	(19,166)	Reduce courier & printing expense.
	<u>(20,000)</u>	Reduce temporary help - outside services.
	260,000	Increase in postage
	45,858	Comnet , cellular and other services
	6,127	Increase in Property Insurance
	7,000	Increase in other banking charges
	1,500	Increase in shredding
	<u>9,000</u>	Increase in Air Travel
	<u>252,099</u>	
Transfers	50,479	Transfer to Records Management IRM ACR.
	<u>36,220</u>	GASB 34 Accounting Change (EHAP).
	<u>86,699</u>	
Reimbursements	(105,000)	Reimbursement from TTX (repay cost of Bank Reconciliation).
	<u>(470,498)</u>	Due to GASB 34 shown as reimbursement from SDW and SDV instead of Operating Transfers In.
	<u>29,102</u>	Decrease in reimbursement from SDW and SDV.
	<u>(546,396)</u>	
Operating Transfer Out	<u>(329,485)</u>	4th floor remodel budgeted in 2002-03.
Total Requirements	<u>(235,395)</u>	
Revenue		
Licenses, Permits	<u>(39,000)</u>	Estimate reduced activity.
Current Services	<u>439,281</u>	Estimated increased levels of recording activity.
State and Federal Aid	<u>(45,478)</u>	Do not expect to receive claimed state funds this year.
Other Revenue	<u>(119,700)</u>	Reduction in number of hours billed to others.
Operating Transfers In	<u>(470,498)</u>	Due to GASB 34 funds received from SDW and SDV now budgeted as reimbursements
Total Sources	<u>(235,395)</u>	
Local Cost	<u>-</u>	

AUDITOR/CONTROLLER-RECORDER

Vacant Position Impact Summary

	Authorized	Budgeted Staffing	Salary and Benefit Amount	Revenue	Local Cost
Vacant Budgeted Not In Recruitment - Delete	33	14.7	699,350	375,027	324,323
Vacant Budgeted in Recruitment - Retain	7	6.5	425,161	-	425,161
Total Vacant	40	21.2	1,124,511	375,027	749,484
Recommended Restoration of Vacant Deleted	16	3.2	109,120	89,290	19,830

Vacant Position Impact AAA ACR Detail

	Position Number	Budgeted Staffing	Salary and Benefit Amount	Revenue	Local Cost
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Note: If position is seasonal indicate next to Classification (Seasonal:May thru August)

Vacant Budgeted Not in Recruitment

Accountant I	0675	(1.0)	(57,171)	(33,171)	(24,000) 0
Accountant II	75702	(1.0)	(62,961)	-	(62,961)
Auditor-Controller Manager	LY301115	(1.0)	(89,074)	-	(89,074)
Clerk III	05031	(1.0)	(36,123)	(36,123)	-
Clerk III	LY300657	(1.0)	(36,123)	(36,123)	-
Clerk III	LY300914	(1.0)	(36,123)	(36,123)	-
Clerk III	LY300915	(1.0)	(36,123)	(36,123)	-
Clerk IV	LY300917	(0.4)	(12,570)	(12,570)	-
Fiscal Clerk II	LY200464	(0.5)	(18,623)	-	(18,623)
Fiscal Clerk II	LY301007	(0.5)	(18,623)	-	(18,623)
Internal Auditor II	5392	(0.5)	(32,008)	(9,000)	(23,008)
Internal Auditor II	16055	(0.5)	(32,008)	(9,000)	(23,008)
Internal Auditor II	16056	(0.5)	(32,008)	(18,000)	(14,008)
Recording Supervisor	1740	(1.0)	(49,504)	(49,504)	-
Staff Analyst II	LY300918	(0.01)	(785)	-	(785)
Supervising Accountant III	2272	(0.5)	(37,773)	(10,000)	(27,773)
Public Service Employee	73131	(0.1)	(2,630)	-	(2,630)
Subtotal Recommended - Delete		(11.5)	(590,230)	(285,737)	(304,493)
Data Entry Operator I Incen 15	3378	(0.5)	(19,392)	(19,392)	-
Data Entry Operator I Incen 15	3379	(0.5)	(19,392)	(19,392)	-
Data Entry Operator I Incen 15	3380	(0.5)	(19,392)	(19,392)	-
Data Entry Operator I Incen 157	13001	(0.5)	(19,392)	(19,392)	-
Public Service Employee (Seasonal July-Sept)	73126	(0.1)	(2,191)	-	(2,191)
Public Service Employee	73127	(0.1)	(2,301)	-	(2,301)
Public Service Employee	73128	(0.1)	(2,301)	-	(2,301)
Public Service Employee	73130	(0.1)	(2,630)	-	(2,630)
Public Service Employee	90273	(0.1)	(2,191)	-	(2,191)
Public Service Employee	90391	(0.1)	(3,177)	(3,177)	-
Public Service Employee	90832	(0.1)	(3,177)	-	(3,177)
Public Service Employee	90917	(0.1)	(3,177)	(3,177)	-
Public Service Employee	90922	(0.1)	(3,177)	(3,177)	-
Public Service Employee	91530	(0.1)	(2,191)	(2,191)	-
Public Service Employee	91901	(0.1)	(2,191)	-	(2,191)
Public Service Employee	91934	(0.1)	(2,848)	-	(2,848)
Subtotal Recommended - Retain		(3.2)	(109,120)	(89,290)	(19,830)
Total Slated for Deletion		(14.7)	(699,350)	(375,027)	(324,323)

AUDITOR/CONTROLLER-RECORDER

	Position Number	Budgeted Staffing	Salary and Benefit Amount	Revenue	Local Cost
Vacant Budgeted In Recruitment - Retain					
Auditor-Controller Manager	7001	1.0	89,074	-	89,074
Automated System Analyst I	LY300596	1.0	58,941	-	58,941
Deputy Recorder	74928	1.0	68,384	-	68,384
Internal Auditor II	5391	0.5	32,008	-	32,008
Recordable Document Clerk	1737	1.0	39,206	-	39,206
System Account II	11517	1.0	68,774	-	68,774
System Account III	4896	1.0	68,774	-	68,774
Total in Recruitment Retain		6.5	425,161	-	425,161

NOTE: If applicable, the vacant position will be bolded if included in the 30% Cost Reduction Plan not yet implemented.
If applicable, the seasonal vacant position that is currently not filled will indicate which months they are needed.